

110TH CONGRESS
2D SESSION

H. R. 6368

To amend the Internal Revenue Code of 1986 to provide for an increase in the standard mileage rates to reflect the increase in the cost of highway fuels, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 2008

Mr. BRADY of Texas (for himself, Mr. SAM JOHNSON of Texas, Mr. PORTER, Mr. HERGER, Mr. PUTNAM, Mr. BOEHNER, and Mr. DAVID DAVIS of Tennessee) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for an increase in the standard mileage rates to reflect the increase in the cost of highway fuels, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. INCREASE IN PASSENGER AUTOMOBILE MILE-**
4 **AGE RATES.**

5 (a) CHARITABLE MILEAGE RATE SAME AS MEDICAL
6 AND MOVING RATE.—

1 (1) IN GENERAL.—Subsection (i) of section 170
2 of the Internal Revenue Code of 1986 (relating to
3 standard mileage rate for use of passenger auto-
4 mobile) is amended by striking “14 cents per mile”
5 and inserting “the rate determined for purposes of
6 sections 213 and 217”.

7 (2) EFFECTIVE DATE.—The amendment made
8 by paragraph (1) shall apply to miles driven on or
9 after the date of the enactment of this Act.

10 (b) INCREASE IN MILEAGE RATES.—For any portion
11 of the period beginning on the date of the enactment of
12 this Act and ending on December 31, 2008, the standard
13 mileage rate under each of sections 162, 213, and 217
14 of the Internal Revenue Code of 1986 for operating a pas-
15 senger automobile shall be not less than the greater of—

16 (1) 133.7 percent of the rate in effect under
17 each such section on January 1, 2008, or

18 (2) the rate prescribed by the Internal Revenue
19 Service for each such section.

○